KOLAR SUB-DIVISION.

No R4. C. 10—31-32, *dated 7th July* 1931.

Schedule.

District	Talak	Hobli	Village	Names of jodidars or kayamguttadare	Estimated extent	Estimated gross rental or beriz	Quit-rent payable annually to Government	Arrears of Government revenue for which village is to be sold.	Date of sale, etc.
				Purnachar and others—	A. g.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Kolar	Mulbagal	Duggasandra	Chekatimmanadinne	Unculturable ..	16 28	0 4 0	24 0 0	16 10 0	The sale will be held in the Taluk Office at Mulbagal, on 20th August 1931.
				Dry ..	112 7	63 12 0			
				Wet ..	5 7	7 0 0		1 8 0	
				Garden ..	0 15	0 7 0			
				Total ..	134 17	71 7 0	24 0 0	18 2 0	

Boundaries.

East—Chikkadinne
West—Kondihalli
North—Gujjanahalli
South—Kuthandahalli
Estimated value of Rs. 4,000

S. N. APPANNAIENGAR,
Senior Assistant Commissioner.

COMPTROLLER'S OFFICE, BANGALORE.

SUBJECT.—Transmission of Bills to be Adjusted in the Accounts for 1930-31.

Circular No. 201—*T.A.D. Mis. dated* 30*th June* 1931.

To

All Heads of Offices.

The Accounts for June 1931 (preliminary) will be closed by the 15th August 1931, and the Final Accounts before the 15th September 1931. As it is necessary that all adjustment transactions relating to 1930-31 and affecting the Revenue or Service Heads should be incorporated in the preliminary accounts of that year as far as possible and in any case in the final accounts, the Heads of Offices are requested to kindly see that all bills for supplies made or services rendered to other Departments during 1930-31 (for which adjustment in accounts is authorised) are sent to this office at a very early date (duly accepted by the competent authority and with the required certificates).

Circular No. 198—*TAD. B. II, dated 21st June* 1931.

To

All Treasury Officers.

Has the honor to observe that in the Treasury Subsidiary Registers for "Muzrai Institution Funds," the balances are not worked out and the monthly Plus and Minus Memos are also not being sent to the Audit Office with the monthly accounts for this head. After the introduction of the Pass Book System in respect of the transactions of Muzrai Institutions, in accordance with Government Order No. 972-3—Muz. 1-24-5, dated 7th

January 1925 it is necessary that the balances under Muzrai Institution Funds," in respect of each Muzrai Officer, should be worked out in the Subsidiary Registers for comparison with the entries in the pass books presented by the Muzrai Branch of the Taluk Office and to facilitate verification of the entries in the monthly abstract prepared by the Muzrai Officer (Amildar) and sent to the Deputy Commissioner and the Muzrai Commissioner.

2. The Treasury Officers are, therefore, requested to see that the procedure mentioned above is followed *with effect from 1st July* 1931, the total balance at the end of June 1931 as per Pass Book being taken as Opening Balance for July 1931 in the Treasury Subsidiary Register. Corrections, if any to this balance, will be intimated to the treasury by this office after the accounts for June 1931 are audited and closed. In the State Huzur Treasury Accounts, the transactions pertaining to institutions under the direct management of the Muzrai Commissioner should be shown separately and separate balances should be worked out.

3. At the end of each month, an abstract of the monthly transactions (Opening balance, total receipts, total payments and closing balance relating to each Muzrai Officer) should be worked out in the Treasury Subsidiary Register.

4. The District Treasury will arrange to send to the Audit Office with the monthly accounts a consolidated Plus and Minus Memo for the District (showing separately the transactions of each Muzrai Officer) duly agreed with the District Treasury Cash Account.

SUBJECT.—REVISION OF THE RATES OF INCOME-TAX FROM 1ST JULY 1931.

Circular No. 193—*T.A.D. B., dated 29th June* 1931.

To

All Heads of Offices and Treasury Officers.

Attention is invited to Government Notification No. P. 7978—Legis. 58-30-3, dated 25th June 1931, (published as a supplement to the *Mysore Gazette*, dated 25th June 1931), revising the rates of Income-tax from *1st July* 1931, as shown below:—

	Rate.
1. Where the total income is less than rupees two thousand and four hundred	Nil
2. Where the total income is rupees two thousand and four-hundred or upwards but less than rupees five thousand	Three pies in the rupee
3. Where the total income is rupees five thousand or upwards but less than ten thousand ...	Four and half pies in the rupee.
4. Where the total income is rupees ten thousand or upwards but less than fifteen thousand ...	Six pies in the rupee
5. Where the total income is rupees fifteen thousand or upwards but less than twenty thousand ...	Seven and half pies in the rupee.
6. Where the total income is rupees twenty thousand or upwards but less than thirty thousand ...	Nine pies in the rupee
7. Where the total income is rupees thirty thousand or upwards but less than forty thousand ...	Twelve pies do do
8. Where the total income is rupees forty thousand or upwards but less than fifty thousand ...	Fifteen pies do do
9. Where the total income is rupees fifty thousand or upwards	Eighteen pies do do

Deductions according to the revised rates have to be made in respect of all Salary, Establishment and Pension bills paid *on or after 1st July* 1931.

As regards interest on Securities (not exempt from the payment of Income-tax,) *paid on or after* 1*st July* 1931, income-tax at the maximum rate of *eighteen pies per rupee* has to be deducted.

S. SHAMANNA,
Comptroller.

3—2:6

Subject.—Instructions for the Payment of Establishment and Other Bills Relating to Village Elementary Schools from 1st July 1931.

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 00—*T. A. D. B. dated* 30*th June* 1931.

To

All Treasury Officers.

In accordance with the Mysore Elementary Education Regulation (Regulation No.X of 1930), Government Primary Schools and the administration of grants to Village Aided and Adult Night Schools throughout the State will come under the management of the respective Local Education Authorities (School Boards) with effect from 1st July 1931, and for the present the existing District Educational Officers and Assistant Inspectors will be *ex-officio* School board officers and their assistants respectively.

Pending issue of detailed instructions regarding the method of drawing and accounting of funds required by these authorities for the above schools, the Treasury Officers are authorised (agreeably to the instructions conveyed in General Secretary's Memo No. E. 3032-S dated 27th June 1931.) to pass the establishment and other bills pertaining to these schools on the existing basis.

2. The *gross* amounts (and not *net* amounts) of bills so paid *on or after 1st July* 1931, will be charged to a separate fund head "Elementary Education Fund" (to be opend on the disbursement side in the cash account after the head "Municipal Funds") and recorded in a separate subsidiary register in Form Fl. 111 (Register of Miscellaneous payments). As in the case of bills of the Education Department, triplicate copies of the register should be prepared by means of carbon paper. One copy will be filed in the Treasury and the other two copies, with the connected vouchers, will be sent to the District Treasury. The District Treasury will prepare, as usual, an abstract for the whole district and send one copy of the abstract (with one copy of the subsidiary registers) to this office with the monthly accounts. Another copy of the abstract and the subsidiary registers will be sent, with the connected vouchers, to the Director of Public Instruction, Financial Branch, Bangalore, on or before the 7th of the succeeding month. The total for the district worked out in the Abstract should be agreed with the amount charged to the head "Elementary Education Fund" in the District Treasury Cash Account sent to this office and a certificate to this effect should be recorded in the above Abstract.

S. SHAMANNA,
Comptroller.

MISCELLANEOUS DEPARTMENTS.

BANGALORE DISTRICT.

Notification No. L. C. 3-4020—30-31, *dated* 27*th June* 1931.

Under Rule 4 (8) of the Rules issued under the Mysore Religious and Charitable Institutions Regulations of 1927, the following Gentlemen are appointed Dharmadarsis for management of the affairs of Sri Thirumaladeveru at Reddihalli in the Devanhalli Taluk for a period of three years:—

1. Mr. R. Venkatasubbaiya (Convenor).
2. „ Kempathimmanna
3. Mr. Doddappanna
4. „ Munisamappa
5. „ Bhimanna

EXCISE DEPARTMENT.

Official Memorandum, dated 10*th July* 1931.

Under Rule III of the Government Notification No. 11289—Ex. 3-1901, dated 7th January 1902, the Deputy Commissioner, Bangalore District hereby delegates to the District Excise Officer, Bangalore District, the following additional powers which are vested in him under the Excise Regulation No. V of 1901.

1. Ordering the closure of the shops either in Towns or in the Country at 7 P.M. on the report of the Police or for other sufficient recorded reasons.
2. Approving the appointment of Agents.
3. Fixing Stocks in Depots and Shops.
4. To impose fines for late payments of Rentals.
5. Fining the licensees for breaches of license conditions up to Rs. 50.
6. To compound offences and accept compensation fee not exceeding Rs. 200.
7. Granting permission to tap trees below the minimum height.
8. Forfeiting tree tax and tree rent, if any, in cases where applicants do not propose the trees and point them out for marking after reasonable time and notice.
9. Forbidding the issue of and withdrawing the tree tapping licenses in the case of hiduvali trees.

K. V. ANANTARAMAN,
Deputy Commissioner.